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Montreal, Canada March 31, 2006

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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant:

MICROBRIDGE TECHNOLOGIES INC.

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September 10, 2002

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Title:

METHOD FOR TRIMMING RESISTORS

Examiner:

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Agent Docket Number:

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MAIL STOP AMENDMENT

U.S. Patent and Trademark Office

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RESPONSE TO NON-FINAL OFFICE ACTION

Sir:

In response to the official action dated January 26, 2006, please consider the following:

AMENDMENTS TO THE CLAIMS are reflected in the listing of claims which begins on page 2 of the paper.

REMARKS begin on page 8 of this paper.